EXHIBIT III-DB3

NOTE: The DB3 consists of three parts:
> Fund Level Adjustments and Accruals
> Appropriation Adjustments and Accruals
> General Ledger Account Verification
>
> Although these sections are described separately, all three may be produced when the DB3 is requested.

REPORT NAME:	**SCO/CALSTARS Auto Year End Report**	REPORT NO: **CSTARDB3**

PURPOSE:	Consolidates year-end accruals and adjustments for electronic transmittal to SCO in lieu of hard copies of Reports 1, 2, 3, 5 and 15.
DESCRIPTION:	The report gathers accrual and adjustment data from the CALSTARS Appropriation, Document, Subsidiary, General Ledger, and FM13 On-line HY Files as well as from two SCO Agency Files for the purpose of preparing a year-end electronic transmittal of accruals and adjustments to SCO for Governmental Cost Funds (including Bond Funds with Fund Source "B"). Records are combined primarily using the CALSTARS SCO Account Segment data in the Appropriation Symbol Table record to match like SCO Account information.

The report is divided into three sections. Two sections of the report, the Fund Level Adjustments and Accruals and the Appropriation Adjustments and Accruals, will show up to eleven edits that may be used to identify and reconcile out of balance accounts that are non-transmittable. Ten automated year-end transaction codes, TC 751 – TC 760, are available to post items such as Prepayments to the Architecturel Revolving Fund (ARF) or Report 3 adjustments. See Volume 7, Chapter IV-B for more information about this new process. |

REPORT REQUEST OPTIONS:

Report Period:

FM: PY
P: T=Transmittable records; N=Non-transmittable records; Blank=All records.

Level of Detail:

Index (I)	Program (P)	Object/Source(O/S)	Fund (F)
Not Applicable	Not Applicable	Not Applicable	Not Applicable

Fund Selection: Blank (all Funds) or any valid Fund

GLA Selection: Used to select a specific enactment year.
Blank (all Enactment Years) or any valid 4-digit Enactment Year.

Additional Report Selection Options Popup Screen: Not applicable

Destination Options: All available output media (ROPES Queue RDD1; Report Class A)

FINANCIAL ELEMENTS:

The report is divided into three sections: Fund Level Adjustments and Accruals, Appropriation Adjustments and Accruals, and General Ledger Account Verification. Typically the Fund Level Adjustments and Accruals and the General Ledger Account Verification will each be a single page. The edits may show under Fund Level Adjustments and Accruals and/or Appropriation Adjustments and Accruals. Each page of the report has a Header and a Body of Report.

EXHIBIT III-DB3 (Continued)

REPORT NAME: **SCO/CALSTARS Auto Year End Report**	REPORT NO: **CSTARDB3**

SECTION 1:

FUND LEVEL ADJUSTMENTS AND ACCRUALS:

An example of the Fund Level Adjustments and Accruals section of the Automated SCO Year-end Report is displayed on page III-D-19.

HEADER:

SCO Account: This is the SCO account information used to consolidate and match fund level adjustments and accruals data to CALSTARS data for this report. The following SCO fields are displayed: ORG, FUND, SUB-FD.

CALSTARS: This is the CALSTARS account information. The following CALSTARS Fields are displayed: ORG, SEC, FUND, FD-DTL.

BODY OF REPORT:

Current Year Adjustments to SCO: The balance of fund level adjustments (Report 3 items) for current year by GL Acct/ Subsidiary and General Ledger Amount.

Current Year Accruals: The balance of fund level accruals for current year (Year End Report 1 items) by GL Acct/ Subsidiary and General Ledger Amount.

Total Accruals Less GL 1130: The balance of fund level accruals and adjustments for current year less the balance of GL 1130 (ORF book balance). The balance must be $0 to transmit fund data to SCO electronically.

REPORT OF EDIT MESSAGES

The Fund Level Adjustments and Accruals and Appropriation Adjustments and Accruals sections of the report may contain up to eleven edits under the Report of Edit Messages area (lower left). Most of the edits are fatal; one bad record in a fund prevents the entire fund from being transmitted. The edit messages are:

Fund level accruals not balanced

GL 1110 or GL 1130 has abnormal balance

GL 1600 requires subsidiary

Subsidiary does not contain a valid fund per DT 22 table

Subsidiary not in DT-32 table

General Ledger not in DT-31 table

SPECIAL NOTES

TC 593s for Dishonored Checks must be posted by fiscal year for auto year- end purposes.

A final reconciliation of document file subsidiaries to general ledger subsidiaries (D09 report to G02 or S01 report) must be done to ensure proper transmittal of data to SCO, particularly for GL 1400 documents.

EXHIBIT III-DB3 (Continued)

REPORT NAME: **SCO/CALSTARS Auto Year End Report**	REPORT NO: **CSTARDB3**

SECTION 1 (Continued):

FUND LEVEL ADJUSTMENTS AND ACCRUALS (Continued):

SPECIAL NOTES (Continued):

Each accrual and adjustment should have a unique Document Number. However, TC 174 (Reimbursement Accrual) must have a unique document number when the subsidiary number changes.

Null reports are produced when there are no records to report (**Blank**, **N**, & **T** options). Pages with all $0 amounts are produced when accruals or adjustments net to $0 by general ledger and subsidiary.

The automated year-end transaction codes (TC 751 – TC 760) may be posted the same day the electronic transmittal is requested (CALSTARS Menu F.2); however, it is not recommended.

The automated year-end transaction codes (TC 751 – TC 760) may be posted the same day as the report is requested (A1 option).

This report is only available at PY option and may not be available until approximately July 7.

Special programming accommodates the following GL account subsidiaries:

1410 (based on 1400) and 3114 (based on 3110)

Special programming determines the following GL accounts:

1420 (hard coded based on 1400), 1500 (for 1510, 1540, or 1590), 1740 (for 1741, 1742, or 1749), 2110 (for 2111 - 2119), 2140 (for 2143 or 2149), 3115 (hard coded based on 3110), 3400 (for 3410 or 3420), and 3500 (for 3510)

The following GL accounts do not display subsidiaries on the DB3 report:

Contra accounts to 1600 that report subsidiary (e.g. 1319, 1315) at year-end.

GL 1330 (even if attached to a loan liquidation 2110 or 2140)

GL 1750

GL 2120

Prepayments to ARF (subsidiary 0602) must be reported using automated year-end TC 755 to credit GL 5330.0602 and TC 756 to debit GL 1730.0602.

The **0** preceding the general ledger subsidiary for GL 1600 (e.g. GL 1600.01319) is not displayed on the report, but is displayed on the electronic transmittal.

Auto year-end TC's 751 – 760 are not reversed in the new year.

EXHIBIT III-DB3 (Continued)

REPORT NAME: **SCO/CALSTARS Auto Year End Report**	REPORT NO: **CSTARDB3**

SECTION 1 (Continued):

    REPORT SORT:

SCO DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Organization	None	Yes	No
Section	None	Yes	No
Fund	None	Yes	No
Sub-fund/Fund	None	Yes	No

EXHIBIT III-DB3 (Continued)

REPORT NAME: **SCO/CALSTARS Auto Year End Report**	REPORT NO: **CSTARDB3**

SECTION 2 (Continued):

    APPROPRIATION ADJUSTMENTS AND ACCRUALS (Continued):

    REPORT OF EDIT MESSAGES (Continued):

            Subsidiary not in DT-32 table

            General Ledger not in DT-31 table

            Has CALSTARS data; no SCO data found

            Has SCO data; no CALSTARS data found

            No SCO acct segment on AS table

            GL 1600 requires subsidiary

    SPECIAL NOTES:

This report is sorted by the SCO Account information. For CALSTARS data, the SCO Account information is derived from the SCO Account Segment in the AS Table. Appropriations or special accounts with no SCO Account Segment are located in the front of the report.

Automated year-end (electronic transmittal) for appropriations or special accounts require completion of the CALSTARS SCO Account Segments in the AS table.

Prior year revenue accounts may have the edit "out of balance by $ _____". If there are no new accruals or adjustments on the accounts, the rest of the fund's records will transmit.

One non-transmittable record in a fund prevents the entire fund from transmitting. When an account has edits and there are no accruals or adjustments, the fund's records may be transmitted.

TC 593s for Dishonored Checks must be posted by fiscal year for auto year-end purposes.

TC 530 (Cash On Hand) must be posted with AS for auto year-end purposes.

Report 3 items recorded with automated year-end TC's 753/TC 754 for revenue accounts must have a Source code for auto year-end purposes.

A final reconciliation of document file subsidiaries to general ledger subsidiaries (D09 report to G02 or S01 report) must be done to ensure proper transmittal of data to SCO, particularly for GL 1400 documents.

Each accrual and adjustment should have a unique Document Number. However, TC 174 (Reimbursement Accrual) must have a unique document number when the Subsidiary Number changes.

This report does not display nominal accounts such as GL 9000 Budgetary Expenditures.

This report does not have **C** and **Q** (control) accounts. To monitor the status of a **C** or **Q** account, refer to the CSTARDB2 report.

EXHIBIT III-DB3 (Continued)

REPORT NAME: **SCO/CALSTARS Auto Year End Report**	REPORT NO: **CSTARDB3**

SECTION 2 (Continued):

APPROPRIATION ADJUSTMENTS AND ACCRUALS (Continued):

SPECIAL NOTES (Continued):

Null reports are produced when there are no records to report (**blank**, **N**, & **T** options); pages with all $0 amounts are produced when there are accruals or adjustments that net to $0 by general ledger and subsidiary.

The automated year-end transaction codes (TC 751 – TC 760) may be posted the same day the electronic transmittal is requested (CALSTARS Menu F.2); however, it is not recommended.

The automated year-end transaction codes (TC 751 – TC 760) may be posted the same day as the report is requested (A1 option).

This report is only available at PY option and may not be available until approximately July 7.

The following accounts are not subject to the "appropriation is overexpended" edit:

Categories 90, 91, 92, 96, 97, 98, 99

Program 99 – Clearing Account

Element 02 – Distributed Administration

Fixed expenditure accounts (appropriations without budgets)

The following lower level GLs are derived programmatically based on the subsidiary number and display on the report with the subsidiary:

1410 (based on 1400) and 3114 (based on 3110)

The following lower level GL accounts are derived programmatically based on the subsidiary number:

1420 (hard coded based on 1400), 1500 (for 1510, 1540, or 1590), 1740 (for 1741, 1742, or 1749), 2110 (for 2111 - 2119), 2140 (for 2143 or 2149), 3115 (hard coded based on 3110), 3400 (for 3410 or 3420), and 3500 (for 3510)

For year-end reporting, accruals must be entered at the following lower level GLs:

3210, 3220, 3290

Although some CALSTARS transactions require a subsidiary code, subsidiary codes are not displayed on the DB3 report for the following GL accounts:

Contra accounts to 1600 (e.g. 1319, 1315) that report subsidiary at year- end.
GL 1330 (even when attached to a loan liquidation 2110 or 2140)
GL 1750
GL 2120

EXHIBIT III-DB3 (Continued)

REPORT NAME: **SCO/CALSTARS Auto Year End Report**	REPORT NO: **CSTARDB3**

SECTION 2 (Continued):

   APPROPRIATION ADJUSTMENTS AND ACCRUALS (Continued):

     SPECIAL NOTES (Continued):

       The **0** preceding the general ledger subsidiary for GL 1600 (e.g. GL 1600.01319) is not displayed on the report, but is displayed on the electronic transmittal.

       Auto year-end TC's 751 – 760 are not reversed in the new year.

    REPORT SORT:

SCO DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Organization	None	Yes	No
Section	None	Yes	No
Fund	None	Yes	No
Sub-fund/Fund Detail	None	Yes	No
ENY	None	Yes	No
Reference	None	Yes	No
Category	None	Yes	No
Program	None	Yes	No
Element	None	Yes	No
Component	None	Yes	No
Task	None	Yes	No
Source	None	Yes	No
Account Type	None	Yes	No

EXHIBIT III-DB3 (Continued)

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CSTARDB3 7220 (DEST: XX PROD) PY, ,0,0,0,0,0044,    ,   ,      ,      ,      ,         ********** RUN:07/20/03 TIME:34:16
PRIOR FISCAL YEAR:  2002       ********************************FND(0044)  GL(ALL)*
                                       DEPT OF THE AUTOMATED YEAR END TASK FORCE (7220)
                                              AUTOMATED SCO YEAR-END REPORT
                                                   AS OF 06/30/03
**************************************************************************************************************** PAGE    59
      APPROPRIATION ADJUSTMENTS AND ACCRUALS:
****************************************************************************************************************
  SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF    CAT          PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
                7220       0044          2002  001                 99                               D   C
  CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF    CAT  OBJ  OD PGM  ELEM  COMP  TASK  SOURCE    AT      FFY   APPN-SYM
                7220       0044          2002  001                                                 CA      2002  900
****************************************************************************************************************
                                                  GL ACCT/       BUDGET/ADJUST        RECEIPT/
                                                  SUBSIDIARY       ADVANCE           DISBURSEMENT         BALANCE
  ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:              0.00           99,665,349.26       99,665,349.26
  REVERSE PY ADJUSTMENTS TO SCO                                       0.00                   0.00                0.00
  REVERSE PY ACCRUALS                                                 0.00                   0.00                0.00
  APPLY:  CORRECTIONS TO SCO PY ACCRUALS/ADJUSTMENTS                  0.00                   0.00                0.00
  APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     DUE FROM OTHER FUNDS                         1410.0666           0.00               6,215.00-           6,215.00-
     DUE FROM OTHER FUNDS                         1410.0675           0.00               4,798.16-           4,798.16-
     DUE TO OTHER APPNS                           3115                0.00               1,020.00            1,020.00
  APPLY:  CURRENT YEAR ACCRUALS:
     GENERAL CASH                                 1110                0.00             589,071.55-         589,071.55-
     ACCOUNTS/REC - ABATEMENTS                    1311                0.00             125,352.57-         125,352.57-
     DUE FROM OTHER FUNDS                         1410.0042           0.00           1,050,180.70-       1,050,180.70-
     DUE FROM OTHER FUNDS                         1410.0292           0.00             240,060.52-         240,060.52-
     DUE FROM OTHER FUNDS                         1410.0840           0.00              60,776.33-          60,776.33-
     DUE FROM OTHER FUNDS                         1410.0890           0.00           6,495,391.75-       6,495,391.75-
     DUE FROM OTHER FUNDS                         1410.0942           0.00              71,737.21-          71,737.21-
     DUE FROM OTHER APPNS                         1420                0.00         135,339,167.18-     135,339,167.18-
     INVENTORY OF SURVEYED EQUIPMENT              2740                0.00           2,099,717.00-       2,099,717.00-
     ACCOUNTS PAYABLE                             3010                0.00          32,431,208.81       32,431,208.81
     CLAIMS FILED                                 3020                0.00          13,676,484.30       13,676,484.30
     DUE TO OTHER FUNDS                           3114.0001           0.00             310,209.25          310,209.25
     DUE TO OTHER FUNDS                           3114.0042           0.00               2,430.00            2,430.00
     DUE TO OTHER FUNDS                           3114.0094           0.00              24,449.19           24,449.19
     DUE TO OTHER FUNDS                           3114.0632           0.00              13,018.74           13,018.74
     DUE TO FEDERAL GOVERNMENT                    3210                0.00                 641.40              641.40
     DUE TO LOCAL GOVERNMENT                      3220                0.00                 480.90              480.90
       TOTAL ACCRUALS                                                 0.00          99,655,356.10-      99,655,356.10-
  PENDING BUDGET REVISIONS                                            0.00                   0.00                0.00
  SCO ADJUSTED BALANCE                                                0.00                   0.00                0.00
  BALANCE PER CALSTARS                                                0.00                   0.00                0.00

     ENCUMBRANCES                                 3010                0.00             431,000.00                0.00
     ACCOUNTS RECEIVABLE - REIMBURSEMENTS         1312                0.00              20,000.00-               0.00
```